

**481—73.7(10A) Actions based on audit or investigative findings.**

**73.7(1)** The department shall report the results of an audit or investigation of provider records to concerned parties consistent with applicable rules.

**73.7(2)** When fraud is found, the department shall refer to an agency empowered to prosecute as provided for in Iowa Code sections 10A.402(7) and 249A.5.

**73.7(3)** When error or abuse is found the department will refer to DHS.